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VIA ELECTRONIC FILING

The Honorable Jocelyn Boyd
Chief Clerk/Administrator
Public Service Commission of South Carolina
101 Executive Center Drive
Columbia, SC 29210

RE: Office of Regulatory Staff's Petition for an Order Requiring Utilities to Report the Impact of the Tax Cuts and Jobs Act; Docket No. 2017-381-A

Dear Ms. Boyd:

Enclosed for filing, please find a **List of Outstanding Issues** on behalf of Palmetto Utilities, Inc. and Palmetto Wastewater Reclamation LLC in the above-referenced matter. This document is being submitted in accordance with Standing Hearing Officer Directive Order No. 2020-62-H.

By copy of this letter, we are serving all parties of record and enclose a certificate of service to that effect.

If you have any questions or require any additional information, please do not hesitate to contact me. With best regards, I am

Sincerely,

WILLOUGHBY & HOEFER, P.A.

s/John M.S. Hoefer

John M.S. Hoefer

JMSH/lla
Enclosure

cc: Parties of Record

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